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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	316	168	484	221	705
10	ATTENDING PUPILS (OCTOBER 2011)	319	157	476	217	693
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	317.5	162.5	480.0 (69%)	219.0 (31%)	699.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	18.7 (17:1)	10.2 (16:1)	14.6 (15:1)	=	43.5	/	46.5	=	.94	X	2361,578	=	1531,719	688,164
B.	GUIDANCE	1.0 (315:1)	0.5 (315:1)	1.0 (225:1)	=	2.5	/	2.9	=	.86	X	159,278	=	94,516	42,463
C.	LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9	/	1.0	=	.90	X	44,844	=	27,848	12,512
D.	HEALTH	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9	/	1.0	=	.90	X	54,136	=	33,618	15,104
E.	EDUCATION TECHS	3.5 (090:1)	1.8 (090:1)	1.0 (225:1)	=	6.3	/	9.0	=	.70	X	179,218	=	86,563	38,890
F.	LIBRARY TECHS	0.7 (450:1)	0.4 (450:1)	0.5 (450:1)	=	1.6	/	1.5	=	1.07	X	27,987	=	20,663	9,283
G.	CLERICAL	1.8 (180:1)	0.9 (180:1)	1.2 (180:1)	=	3.9	/	5.0	=	.78	X	147,747	=	79,518	35,725
H.	SCHOOL ADMIN.	1.2 (275:1)	0.6 (275:1)	0.8 (284:1)	=	2.6	/	2.0	=	1.30	X	159,600	=	143,161	64,319

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		17,760	8,103
B.	Supplies and Equipment	346	478		166,080	104,682
C.	Professional Development	59	59		28,320	12,921
D.	Instructional Leadership Support	24	24		11,520	5,256
E.	Co- and Extra-Curricular Student	34	114		16,320	24,966
F.	System Administration/Support	220	220		105,600	48,180
G.	Operations & Maintenance	1,013	1,204		486,240	263,676

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	320,663	144,066
B.	Education & Library Technicians	36.00%	38,601	17,342
C.	Clerical	29.00%	23,060	10,360
D.	School Administrators	14.00%	20,043	9,005

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-101,768	-45,728
16	Adjustment for Title I Revenues	-158,151	-71,053

17	TOTALS	2991,892	1438,235
18	E.P.S. RATES	6,233	6,567

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          454.0          241.0          695.0
      OCTOBER 2009         473.0          211.0          684.0
      APRIL 2010           472.0          203.0          675.0
      OCTOBER 2010         472.0          216.0          688.0
      APRIL 2011           476.0          214.0          690.0
      OCTOBER 2011         464.0          208.0          672.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                470.0 +      0.00    X          6,233.00    =      2,929,510.00
      9-12 PUPILS               211.0 +      4.50    X          6,567.00    =      1,415,188.50
      ADULT EDUC. COURSES AT .1    8.3          X          6,567.00    =      54,506.10
      K-8 EQUIV. INSTR. PUPILS    0.250        X          6,233.00    =      1,558.25
      9-12 EQUIV. INSTR. PUPILS   1.875        X          6,567.00    =      12,313.13

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6681   314.0    X .15    X          6,233.00    =      293,574.30
      9-12 DISADVANTAGED @ .6681  141.0    X .15    X          6,567.00    =      138,892.05
      K-8 LIMITED ENGLISH PROF.    0.0    X .700    X          6,233.00    =      0.00
      9-12 LIMITED ENGLISH PROF.   1.0    X .700    X          6,567.00    =      4,596.90

TARGETED FUNDS                 PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT       470.0          X          43.00    =      20,210.00
      9-12 STUDENT ASSESSMENT       211.0          X          43.00    =      9,073.00
      K-8 TECHNOLOGY RESOURCES      470.0          X          98.00    =      46,060.00
      9-12 TECHNOLOGY RESOURCES     211.0          X          296.00    =      62,456.00
      K-2 PUPILS                   170.5    X .10    X          6,233.00    =      106,272.65

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                                =      0.00
      9-12 SMALL SCHOOL ADJUSTMENT                                =      0.00

OPERATING ALLOCATION                                                    5,094,210.88
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %                    4,941,384.55

30  ADJUSTED TOTAL OPERATING ALLOCATION                                4,941,384.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	5,741.90	X	101.10%	=	5,805.06
32	SPECIAL EDUCATION - EPS ALLOCATION					662,574.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	118,778.70	X	101.10%	=	120,085.27
35	TRANSPORTATION - EPS ALLOCATION					263,268.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,128,843.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,070,227.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4				
		11/01/12 NEW MIDDLE SCHOOL	320,325.00	16,546.68	336,871.68
		05/01/13 NEW MIDDLE SCHOOL	0.00	8,488.61	8,488.61
42	TOTAL PRINCIPAL & INTEREST		320,325.00	25,035.29	345,360.29
43	APPROVED LEASES FOR 2011-12 - RSU 80 / MSAD 04				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 80 / MSAD 04				23,296.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 80 / MSAD 04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				368,656.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,438,883.95

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		OPERATING		DEBT		TOWN	
	YEAR	PUPILS	ALLOCATION		+	ALLOCATION	=	ALLOCATION
ABBOT	98.5	14.61%	940,720.95			0.00		940,720.95
CAMBRIDGE	64.5	9.57%	616,201.19			0.00		616,201.19
GUILFORD	199.0	29.53%	1,901,402.43			0.00		1,901,402.43
PARKMAN	108.5	16.10%	1,036,660.32			0.00		1,036,660.32
SANGERVILLE	176.5	26.19%	1,686,343.71			0.00		1,686,343.71
WELLINGTON	27.0	4.00%	257,555.36			0.00		257,555.36
TOTAL			674.0		6,438,883.96			

	2011 STATE		MILL		TOWN		TOWN	
	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	
ABBOT	75,700,000		7.800		590,460.00		940,720.95	
CAMBRIDGE	23,700,000		7.800		184,860.00		616,201.19	
GUILFORD	128,950,000		7.800		1,005,810.00		1,901,402.43	
PARKMAN	51,350,000		7.800		400,530.00		1,036,660.32	
SANGERVILLE	86,700,000		7.800		676,260.00		1,686,343.71	
WELLINGTON	19,700,000		7.800		153,660.00		257,555.36	
TOTAL			386,100,000		3,011,580.00		6,438,883.96	
							3,011,580.00	
							100.00%	
							7.80M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,438,883.95	3,011,580.00	3,427,303.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,438,883.95	3,011,580.00	3,427,303.95
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			3,197.33
60 A D J U S T E D S T A T E C O N T R I B U T I O N			3,424,106.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 46.77%	STATE SHARE % = 53.23%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 46.82%	STATE SHARE % = 53.18%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,591,710.28		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	256,562.19	260,367.88	0.00	0.00
August	256,562.19	260,367.88	0.00	0.00
September	256,562.19	260,367.89	0.00	0.00
October	256,562.19	260,367.89	0.00	0.00
November	256,562.19	260,367.89	336,871.68	336,871.68
December	256,562.19	260,367.89	0.00	0.00
January	256,562.19	260,367.89	0.00	0.00
February	256,562.19	260,367.89	0.00	0.00
March	256,562.19	249,750.14	0.00	0.00
April	256,562.19	0.00	0.00	0.00
May	256,562.19	0.00	8,488.61	8,488.61
June	256,562.24	0.00	0.00	0.00
Total	3,078,746.33	2,332,693.24	345,360.29	345,360.29